STATUTORY RULES OF NORTHERN IRELAND

1993 No. 437

SOCIAL SECURITY

The Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1993

Made - - - -	*4th November 1993*
Coming into operation	*30th November 1993*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 3(2) and (3) and 10(7) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation and commencement

1. These regulations may be cited as the Social Security (Contributions) (Miscellaneous Amendments) Regulations (Northern Ireland) 1993 and shall come into operation on 30th November 1993.

Amendment of the Social Security (Contributions) Regulations

2. In regulation 19(1) of the Social Security (Contributions) Regulations (Northern Ireland) 1979(**2**) (payments to be disregarded) after sub-paragraph (p) there shall be added the following sub-paragraph—

> "(q) a payment of, or contribution towards meeting, a person's liability for rates in respect of accommodation occupied by him and which is provided for him by reason of his employment where, by virtue of section 145(4) of the Income and Corporation Taxes Act 1988 (living accommodation provided for employee)(**3**), he is not liable to income tax under Schedule E in respect of such provision.".

Amendment of the Social Security Contributions and Benefits Act

3. In section 10(6)(b)(i) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1A contributions) "section 158(5) of that Act(**4**) and" shall be omitted.

(**1**) 1992 c. 7
(**2**) S.R. 1979 No. 186; relevant amending regulations are S.R. 1993 No. 114 which added sub-paragraph (p)
(**3**) 1988 c. 1
(**4**) The Act referred to is the Income and Corporation Taxes Act 1988; section 158(5) was amended by section 71(2) of the Finance Act 1993 (c. 34)